

2011

**CERTIFICATE**

To the Clerk of Stevens County, State of Kansas

We, the undersigned, officers of

City of Moscow

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the  
 maximum expenditure for the various funds for the year 2011; and  
 (3) the Amount(s) of Amount of 2010 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

			2011 Adopted Budget		
			Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	119,593	42,100	50,822
Debt Service	10-113				
Economic Development	19-4102	8	1,600	598	1,122
		8			
Special Highway		9	7,995		
Water Utility		9	172,553		
Water Utility Reserve		10	26,382		
Equip/Maint Reserve		10	33,600		
<b>Totals</b>		xxxxxx	361,723	42,698	51,544
Budget Summary		11			
Neighborhood Revitalization					

Is an Ordinance required to be passed, published, and attached to the budget ☐ No

Assisted by:

Elizabeth A. Headrick, CPA

Lana M. Miller, CPA

Address:

PO Box 158

401 Grand Ave

Plains, KS 67869

County Clerk's Use Only

828384

November 1st Total  
Assessed Valuation

Date Attested: August 17 2010

County Clerk

revised 10/2/09



Page No. 1

City of Moscow

2011

## Computation to Determine Limit for 2011

		Amount of Levy
1. Total Tax Levy Amount in 2010 Budget	+ \$	<u>42,698</u>
2. Debt Service Levy in 2010 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>42,698</u>
2010 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2010 :	+ _____	0
5. Increase in Personal Property for 2010 :		
5a. Personal Property 2010	+ _____	43,939
5b. Personal Property 2009	- _____	58,266
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2010 :		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2010 :	+ _____	0
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>0</u>
9. Total Estimated Valuation July 1, 2010	<u>828,417</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>828,417</u>
11. Factor for Increase (8 divided by 10)		<u>0.00000</u>
12. Amount of Increase (11 times 3)	+ \$ _____	0
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ _____	<u>42,698</u>
14. Debt Service Levy in this 2011 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u><u>42,698</u></u>

If the 2011 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Moscow

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider**

Budgeted Funds for 2010	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	42,081	11,670	939	175	0
Debt Service					
Economic Development	617	171	14	3	0
TOTAL	42,698	11,841	953	178	0

County Treas Motor Vehicle Estimate 11,841

County Treasurers Recreational Vehicle Estimate 953

County Treasurers 16/20M Vehicle Estimate 178

County Treasurers Slider Estimate 0

Motor Vehicle Factor 0.27732

Recreational Vehicle Factor 0.02232

16/20 Vehicle Factor 0.00417

Slider Factor 0.00000

City of Moscow

2011

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2009	Current Amount for 2010	Proposed Amount for 2011	Transfers Authorized by Statute
General	Equip/Maint Reserve	-	10,000	10,000	12-1,117
General	Water Utility Reserve	10,000	10,000	10,000	12-1,117
Water Utility	Water Utility Reserve	-	10,000	10,000	12-825d
<b>Totals</b>		10,000	30,000	30,000	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		10,000	30,000	30,000	

\*Note: Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.



**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Moscow

2011

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	27,533	27,910	13,209
Receipts:			
Ad Valorem Tax	41,194	42,081	xxxxxxxxxxxxxxxx
Delinquent Tax	420		
Motor Vehicle Tax	9,065	9,860	11,670
Recreational Vehicle Tax	705	825	939
16/20M Vehicle Tax	167	171	175
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
M&E Distribution	349		
Local Sales Tax	43,282	40,000	40,000
Franchise Fees & Dividends	5,696	5,000	5,000
Royalties	2,218	6,000	3,000
Licenses, Fees & Court Receipts	768	1,000	1,000
Fireworks		2,000	
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,056	1,500	1,000
Miscellaneous	1,569	1,500	1,500
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>106,489</b>	<b>109,937</b>	<b>64,284</b>
<b>Resources Available:</b>	<b>134,022</b>	<b>137,847</b>	<b>77,493</b>
Expenditures:			
Salaries & Wages	25,308	32,000	32,000
Payroll Taxes	1,992	3,200	3,200
Employee Benefits	9,919	6,000	6,000
Utilities	3,050	3,500	3,500
Repairs & Maintenance	9,149	14,000	14,000
Supplies	11,199	4,000	4,000
Insurance	3,481	6,000	5,000
Street Lighting	4,925	6,000	6,000
Professional Fees	13,994	10,000	10,000
Mowing & Noxious Weeds	1,929	2,500	2,500
Office Expense	2,876	2,000	2,000
Property Tax	930	1,000	1,000
Fireworks	0	2,000	
Equipment	0	7,500	5,000
Permits, Fees, Advertising	1,919	2,000	2,000
Travel & Auto	2,490	2,500	2,500
Donation	2,002		
Transfer to Equipment Reserve	0	10,000	10,000
Transfer to Water Utility Reserve	10,000	10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous	949	438	893
Does miscellaneous exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>106,112</b>	<b>124,638</b>	<b>119,593</b>
Unencumbered Cash Balance Dec 31	27,910	13,209	xxxxxxxxxxxxxxxx
009/2010 Budget Authority Amount:	127,300	124,638	
		Non-Appr Bal	
		for Exp/Non-Appr Bal	119,593
		Tax Required	42,100
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	42,100

City of Moscow

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	3,030	835	814
Receipts:			
Ad Valorem Tax	612	617	xxxxxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	164	147	171
Recreational Vehicle Tax	13	12	14
16/20M Vehicle Tax	3	3	3
Slider			0
M&E Distribution	5		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	805	779	188
Resources Available:	3,835	1,614	1,002
Expenditures:			
Economic Development	3,000	800	1,600
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	3,000	800	1,600
Unencumbered Cash Balance Dec 31	835	814	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	3,800	800	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.00%
			Amount of 2010 Ad Valorem Tax

Adopted Budget

0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal
			Tot Exp/Non-Appr Bal
			Tax Required
			Del Comp Rate: 0.00%
			Amount of 2010 Ad Valorem Tax



City of Moscow

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	23,153	2,975	1,605
Receipts:			
State of Kansas Gas Tax	5,863	6,130	6,390
County Transfers Gas		0	0
Grants & Donations	15,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	20,863	6,130	6,390
Resources Available:	44,016	9,105	7,995
Expenditures:			
Street Repair and Maint	41,041	7,500	7,995
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	41,041	7,500	7,995
Unencumbered Cash Balance Dec 31	2,975	1,605	0
2009/2010 Budget Authority Amount:	54,193	20,953	

Adopted Budget Water Utility	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	31,634	24,089	12,553
Receipts:			
Charges to Customers	140,007	160,000	160,000
Interest on Idle Funds			
Miscellaneous	2,642		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	142,649	160,000	160,000
Resources Available:	174,283	184,089	172,553
Expenditures:			
Salaries & Wages	32,887	25,000	26,000
Payroll Tax	2,518	2,500	2,600
Utilities	15,085	20,000	17,500
Repairs & Maintenance	12,624	18,036	18,453
System Maintenance	25,986	28,000	26,000
Auto Expense	2,566	5,000	5,000
Office Supplies	2,743	5,000	5,000
Sewer & Trash	43,852	40,000	40,000
Insurance, Dues, Fees	6,939	8,000	8,000
Equipment	0	10,000	10,000
Professional Fees	3,283		3,000
Transfer to Water Utility Reserve	0	10,000	10,000
Miscellaneous	1,711		1,000
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	150,194	171,536	172,553
Unencumbered Cash Balance Dec 31	24,089	12,553	0
2009/2010 Budget Authority Amount:	190,098	171,536	

City of Moscow

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility Reserve	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	15,664	19,805	6,382
Receipts:			
Transfer from General Fund	10,000	10,000	10,000
Transfer from Water Utility		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	10,000	20,000	20,000
Resources Available:	25,664	39,805	26,382
Expenditures:			
Equipment & Repairs		20,000	12,959
Lease/Purchase monthly payments	5,859	13,423	13,423
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	5,859	33,423	26,382
Unencumbered Cash Balance Dec 31	19,805	6,382	0
2009/2010 Budget Authority Amount:	55,012	34,664	

Adopted Budget Equip/Maint Reserve	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	27,270	27,270	23,600
Receipts:			
Transfer from General Fund		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	10,000	10,000
Resources Available:	27,270	37,270	33,600
Expenditures:			
Equipment		13,670	33,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	13,670	33,600
Unencumbered Cash Balance Dec 31	27,270	23,600	0
2009/2010 Budget Authority Amount:	33,600	13,670	

## NOTICE OF BUDGET HEARING

The governing body of  
City of Moscow

will meet on August 11, 2010 at 7:00 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of Current Year Estimate for 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	106,112	48.981	124,638	49.443	119,593	42,100	50.820
Debt Service							
Economic Development	3,000	0.728	800	0.725	1,600	598	0.722
Special Highway	41,041		7,500		7,995		
Water Utility	150,194		171,536		172,553		
Water Utility Reserve	5,859		33,423		26,382		
Equip/Maint Reserve			13,670		33,600		
Totals	306,206	49.709	351,567	50.168	361,723	42,698	51.542
Less: Transfers	10,000		30,000		30,000		
Net Expenditure	296,206		321,567		331,723		
Total Tax Levied	42,620		42,698		xxxxxxxxxxxxxxxxx		
Assessed Valuation	857,401		852,562		828,417		
Outstanding Indebtedness, January 1,	2008		2009		2010		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		55,498		
Lease Purchase Principal	0		0		0		
Total	0		0		55,498		

\*Tax rates are expressed in mills

City Official Title

City Clerk

2011

# NOTICE OF BUDGET HEARING

The governing body of  
City of Moscow  
will meet on August 11, 2010 at 7:00 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of Current Year Estimate for 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	106,112	48.981	124,638	49.443	119,593	42,100	50.820
Debt Service							
Economic Development	3,000	0.728	800	0.725	1,600	598	0.722
Special Highway	41,041		7,500		7,995		
Water Utility	150,194		171,536		172,553		
Water Utility Reserve	5,859		33,423		26,382		
Equip/Maint Reserve			13,670		33,600		
Totals	306,206	49.709	351,567	50.168	361,723	42,698	51.542
Less: Transfers	10,000		30,000		30,000		
Net Expenditure	296,206		321,567		331,723		
Total Tax Levied	42,620		42,698		xxxxxxxxxxxxxxxx		
Assessed Valuation	857,401		852,562		828,417		
Outstanding Indebtedness, January 1,	2008		2009		2010		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		55,498		
Lease Purchase Principal	0		0		0		
Total	0		0		55,498		

\*Tax rates are expressed in mills

City Official Title

City Clerk

# AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss  
 Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.  
 Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton in Said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of

July 29, 2010, with subsequent publications being made on the following dates:

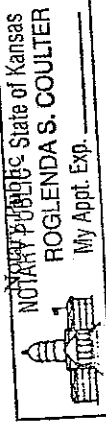
20, 20, 20

Kay M Daniels

Subscribed and sworn to before me this

day of July 29, 2010

Roglen S. Coulter



My Commission expires: 4-10-14

Printer's fee: \$ 103.50  
 Additional Copies: \$

## PUBLIC NOTICE

First Published in The Hugoton Hermes, Thursday, July 29, 2010

### NOTICE OF BUDGET HEARING

The governing body of City of Kansas will meet on August 11, 2010 at 7:00 PM at City Hall for the purpose of hearing and responding to objections of taxpayers relating to the proposed tax of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of Current Year Estimate for 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate
<b>FUND:</b>						
General	106,112	48.981	124,638	49.443	119,593	42,100
Debt Service						
Economic Development	3,000	0.728	800	0.725	1,600	598
Special Highway	41,041		7,500		7,695	
Water Utility	150,194		171,536		172,535	
Water Utility Reserve	5,859		33,403		26,382	
Equip/Maint Reserve			13,670		39,600	
<b>Totals</b>	<b>305,206</b>	<b>49.709</b>	<b>351,567</b>	<b>50.163</b>	<b>361,723</b>	<b>42,698</b>
Less: Transfers	10,000		30,000		30,000	
Net Expenditure	295,206		321,567		331,723	
Total Tax Levied	42,670		42,698		828,417	
Assessed Valuation	857,401		852,562			
Outstanding Indebtedness, January 1,						
G.O. Bonds	0		2009		2010	
Revenue Bonds	0		0		0	
Other	0		0		55,498	
Lease Purchase Principal	0		0		0	
Total	0		0		55,498	

City Clerk